UNITED NATIONS

General Assembly

FIFTIETH SESSION

Official Records

FIFTH COMMITTEE
9th meeting
held on
Thursday, 19 October 1995
at 10 a.m.
New York

SUMMARY RECORD OF THE 9th MEETING

Chairman: Mr. AMARI
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

CONTENTS

AGENDA ITEM 119: PATTERN OF CONFERENCES (continued)

AGENDA ITEM 120: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued)

This record is subject to correction. Corrections should be sent under the signature of a member of the delegation concerned *within one week of the date of the publication* to the Chief of the Official Records Editing Section, room DC2-794, 2 United Nations Plaza, and incorporated in a copy of the record.

Corrections will be issued after the end of the session, in a separate corrigendum for each Committee.

Distr. GENERAL
A/C.5/50/SR.9
30 November 1995
ENGLISH
ORIGINAL: FRENCH

95-81715 (E)

In the absence of Mr. Vilchez Asher (Nicaragua), Mr. Amari (Tunisia), Vice-Chairman, took the Chair.

The meeting was called to order at 10.10 a.m.

AGENDA ITEM 119: PATTERN OF CONFERENCES (continued) (A/50/32, A/50/263 and Add.1, A/50/288 and A/50/404)

1. Ms. HAYLOCK (Bahamas) expressed satisfaction at the thorough way in which the Committee on Conferences had examined ways to improve further the utilization of resources and services; her country was pleased to associate itself with the conclusions and recommendations contained in the Committee's report.

2. The Bahamas shared the Committee's concern with respect to the large number of bodies whose utilization factor fell below the 80 per cent benchmark. It hoped that the discussions to be undertaken on the issue would yield positive results in the near future. As far as the control and limitation of documentation were concerned, the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples and the Committee on the Peaceful Uses of Outer Space had decided to replace their verbatim records with summary records. It would be highly useful for other bodies to move in a similar direction, but they should not feel compelled to take action that would impede their efficiency.

3. The comments made by the Assistant Secretary-General for Conference and Support Services with regard to the cost of producing documents and the wastage that occurred showed that both delegations and members of the Secretariat would have to exercise greater vigilance, since there were significant savings to be made. The Secretariat was to be commended on the steps it had already taken and should be encouraged to continue its efforts. She applauded the Organization's increased use of technical advances to improve the utilization of resources, as it had done in using remote translation services at the Fourth World Conference on Women.

4. Regional groups were the first to suffer when interpretation services were in short supply. Thought should be given to measures that might remedy that situation, since the work undertaken by regional groups often helped to speed up that of the formal bodies, particularly when the members of such groups were able to work in languages with which they were familiar. At the Fourth World Conference on Women a special effort had been made to provide interpretation services to the Group of 77, and it was clear that the work of the Conference had thus been greatly facilitated.

5. The Bahamas stood ready to work with all delegations to ensure that the Organization's resources were put to the best use possible and in the most rational and efficient manner possible. It could not, however, support proposals that were arbitrary, ill-defined or contrary to the interests and objectives of the Organization.

6. Mr. DEINEKO (Russian Federation) generally supported the conclusions and recommendations of the Committee on Conferences. Russia attached great importance to enhancing the efficiency of the United Nations and therefore paid close attention to innovative steps by the Secretariat to that end, in such areas as translation and document preparation. It awaited with interest the outcome of the evaluation by both the Secretariat (including the Office of Internal Oversight Services) and Member States as to the usefulness of such measures.

7. The task involved was complex and required the efforts of both parties (Secretariat and Member States), which should agree on the strategy and tactics of conference services. Their intimate knowledge of the issue should enable them, without any outside help, to appraise the tasks and identify practical solutions, with the support of the Committee on Conferences, which was a focal point of efforts to rationalize conference servicing.

8. While paying tribute to the Committee's efforts and endorsing the Committee's general approach to the evaluation of statistics on conference services utilization, his delegation nevertheless had certain reservations to express. It was obvious that the methodology used for the evaluation of such data needed to be changed. To take just one example, while it might be true that the early closure of a meeting was an element which reduced the resources utilization ratio, that did not necessarily mean a lack of efficiency in either the work of a specific body or its servicing. That could be confirmed by the 1995 session of the Committee on Conferences itself. Statistics should therefore be treated somewhat cautiously, since they were only part of the basis for elaborating decisions on the rationalization of conference servicing.

9. That being so, the possibilities of rationalization were not unlimited and Member States for their part should demonstrate reasonable restraint in exercising their right both to hold meetings within the framework of different bodies and to acquire relevant documentation. The Russian Federation shared, in that respect, the ideas expressed by the Assistant Secretary-General during the opening discussion of the item. At the same time it insisted that any steps towards limiting documentation or rationalizing conference servicing should be of a non-discriminatory nature and should be implemented without prejudice to the principle of sovereign equality for the Organization's languages.

10. The idea that translation and interpretation consumed too much money had become more widespread. The economy measures proposed ranged from adjusting the mix of different types of employment in the translation services to the contracting out of all such work. It was indeed necessary to seek greater cost efficiency for translation, as for any other function. For example, the usefulness of technical innovations, which, frankly speaking, was not yet clearly apparent, could be analysed. More general measures - such as establishing an appropriate ratio between permanent and fixed-term contracts, improving the evaluation system and reforming the internal justice system - could also help to upgrade the level of linguistic personnel, ensure the influx of new blood and enhance staff motivation.

11. It was necessary to consider carefully all the aspects of the question and not to shoot from the hip. In no case should the quality of interpretation and translation be compromised. The issue was perhaps more political than

technical, and it was therefore inadmissible to resolve it purely on the basis of economic considerations. In a broader context, his country supported the ideas contained in a draft resolution submitted by several Member States on the subject of multilingualism, which, by allowing Member States to participate more effectively in the work of the United Nations and to understand each other better, contributed to the enhanced efficiency of the Organization. He therefore officially declared that his country had become a sponsor of the draft resolution.

AGENDA ITEM 120: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued) (A/50/11 and A/49/897)

12. Mr. JU Kuilin (China) said that his delegation associated itself in principle with the statement made by the representative of the Philippines on behalf of the Group of 77 and China. Since its forty-third session the General Assembly had adopted the scales of assessments by consensus, which demonstrated that the current scale methodology reflected the principle, reaffirmed on many occasions, of the capacity to pay. There were, however, some elements in the methodology that distorted the capacity to pay, and the reasonable demands of certain Member States had yet to be satisfied.

13. How to measure the capacity to pay had been the principal bone of contention among Member States. No method was without its faults, and statistical systems varied from country to country. China had taken note of the in-depth studies by the Committee on Contributions of the various statistical methods and urged it to pursue such studies. Given that the study of any method must be carried out on the basis of technical feasibility and the availability of reliable statistical data, it was more appropriate to use statistics pertaining to national income or the gross national product.

14. Per capita income was a basic measure of the capacity to pay. China therefore opposed abolishing the low per capita income adjustment. At the same time, it did not favour expanding the margin of the allowance.

15. Exchange rates had a direct bearing on any determination of capacity to pay. There again, sufficient and reliable data had to be available. It was therefore premature at the moment to use the purchasing power parity (PPP) estimates.

16. Foreign debt repayment and servicing cut heavily into the resources of many developing countries, holding back their development and reducing their capacity to pay. Some sort of relief should continue to be granted to the heavily indebted developing countries, and the Committee on Contributions should continue to search for a reasonable method.

17. The existence of the floor rate had penalized a number of developing countries. The problem had become more acute in recent years as a result of the increase in the regular budget and the peace-keeping budgets. The situation needed remedying as soon as possible, but care should be taken to ensure that the lowering or elimination of the floor rate did not increase the burden on these developing countries to which the floor rate did not apply.

18. The calculations done by the Committee on Contributions demonstrated that an adjustment of the base period would not have much impact on the majority of Member States. China believed that a longer base period was a factor for stability. It hoped that once the base period was set at either three or six years, it would be kept relatively constant.

19. China had full confidence in the Committee on Contributions, with its unequalled expertise and experience. Its role in improving the scale methodology must be reaffirmed, and it must be encouraged to continue its work in that area.

20. Mr. ATIYANTO (Indonesia) said that his delegation fully shared the views expressed by the representative of the Philippines on behalf of the Group of 77 and China. It was deeply concerned that the scale of assessments had become one of the most contentious issues before the General Assembly and regretted that the High-level Open-ended Working Group on the financial situation of the Organization had failed to propose concrete measures.

21. Although the scale adopted by the General Assembly for the period 1995-1997 did not fully meet the expectations of all Member States, Indonesia considered it to be a reasonable one because it took into account the essential points set out in resolution 48/223.

22. Indonesia continued to believe that, in accordance with Article 17 of the Charter, the expenses of the Organization should be borne by the Member States as apportioned by the General Assembly, and that capacity to pay must remain the fundamental criterion for apportionment. National income was the best indicator of capacity to pay, and a country's assessment should reflect income fluctuations.

23. Market exchange rates should continue to be applied for the purpose of conversion. Where necessary, price adjusted rates of exchange (PAREs) could also come into play. On the other hand, purchasing power parity (PPP) estimates should not be used, for the reasons given by the Ad Hoc Working Group in paragraph 94 of its report (A/49/897).

24. The debt-servicing burden was a major drain on the resources of developing countries and its devastating impact had been aggravated by fluctuating currency rates, rising interest rates and inflation. Those countries which had continued to meet their debt obligations punctually despite such difficulties deserved special attention. The debt burden adjustment must, together with the low per capita income adjustment, remain in effect.

25. The scale methodology had to be improved gradually - obviating the "clean slate" approach, which would not achieve its purposes.

26. With regard to the scale of assessments for peace-keeping operations, his delegation wished simply for the moment to reaffirm the importance of the principles set out by the General Assembly in resolutions 1871 (S-IV) and 3101 (XXVIII).

27. Mrs. RODRIGUEZ (Cuba) said that she fully supported the statement made by the delegation of the Philippines on behalf of the Group of 77 and China. Opinions were divided on an ideal scale methodology. And it was therefore understandable that the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay had not been able to make more specific recommendations and that the Committee on Contributions had required two sessions to complete the study requested of it by the General Assembly in resolution 48/223 C.

28. The scale adopted for the period 1995-1997 was not subject to a general revision because the conditions established in rule 160 of the rules of procedure of the General Assembly did not obtain.

29. Capacity to pay must remain the cornerstone of the scale methodology, and the Committee on Contributions must, during its next session, deal once and for all with the whole range of points raised by the General Assembly in separate resolutions, in particular those referred to in paragraph 3 of resolution 43/223 B.

30. Among the many accommodations to the principle of capacity to pay which had been agreed to over the years, at times for political reasons, those prompted by a recognition of the limited resources of the developing countries must be maintained. On the other hand, a distorting factor like the ceiling rate must be eliminated. There was in fact no justification for having the developing countries bear a portion of the financial burden that should fall to the main contributor, especially when, despite such an undue advantage, the main contributor had decided unilaterally not to pay and even to reduce its contributions. As planned, further thought must be given to the ways of applying the floor rate; and, to the extent that the two limits - floor and ceiling - were a source of distortions, their justification must be reconsidered.

31. The special scale applied in the financing of peace-keeping operations must continue to be governed by the principles set out in General Assembly resolutions 1874 (S-IV) and 3103 (XXVIII). Member States had approved that scale for several years in succession and the time seemed to have come to institutionalize it.

32. Her delegation did not see how improving the scale methodology could in any way remedy the Organization's financial situation. The only remedy for the budget deficit was for all Member States to pay their contribution on time, in full, and unconditionally.

33. Mr. AITMATOV (Kyrgyzstan) said that improvement of the methodology for establishing the scale of assessments was one of the best ways to resolve the financial crisis the Organization was currently experiencing. No one would disagree that Member States had an obligation to pay assessments in full and on time, however, the basic principle of capacity to pay must also be taken into account. Arrears owed by the former Soviet republics, including Kyrgyzstan, had accrued because those assessments were far too high. The Committee on Contributions had indicated in its report that the assessment rate of Kyrgyzstan was three times higher than it would have been without the scheme of limits. For that reason in spite of the fact that it had recently paid $600,000 of its

arrears to the regular budget, as of 1 January 1996, Kyrgyzstan might possibly find itself in the situation provided for in article 19 of the Charter. The problems that that would create, both for the United Nations and for Kyrgyzstan, were caused by factors beyond that country's control.

34. The transition to a market economy had proved to be much longer and more complex than expected, as illustrated by data published by the World Bank and the International Monetary Fund. In 1994, gross domestic product had fallen by 27 per cent compared with 1993, and by 67 per cent compared with 1991. All sectors of the economy had been affected and unemployment had increased. According to a survey conducted in 1993, almost 40 per cent of the population lived below the poverty line and the situation had continued to decline, due to high inflation and a steady drop in real incomes. At the end of 1994, incomes were less than a quarter of what they had been at the end of 1990.

35. Trade with the former Soviet republics, Kyrgyzstan's principal partners, had continued to shrink. Debt servicing represented an enormous burden; Kyrgyzstan owed the equivalent of $170 million to countries of the Commonwealth of Independent States, and was due to repay a credit of $28 million to the European Union in 1995.

36. The budget deficit was considerable in size and Kyrgyzstan was having enormous difficulties raising the necessary funds to ensure even the basic maintenance of its infrastructures. All of those factors meant that its capacity to pay was diminishing. He hoped that the current situation would be taken into account when the modalities of application of Article 19 of the Charter were reviewed.

37. Mr. DIMOV (Bulgaria) said that, owing to certain imperfect elements in the current-scale methodology, many Member States, including Bulgaria, had been overassessed in the scale for the years 1995 to 1997. The application of the principle of capacity to pay should be coupled with criteria of fairness, objectivity and coherence. His delegation shared the view expressed by the countries of the European Community that the scale methodology should be stable and based on reliable, transparent and comparable data which reflected reality to the highest possible extent, and that it should be adopted by consensus.

38. In order for there to be better correlation between assessed contribution and current capacity to pay, the statistical base period should be reduced to three years, as recommended by the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay. As suggested in paragraph 77 of the Working Group's report, the scale of assessment should be recalculated annually for information purposes.

39. The residual effects of the scheme of limits should be phased out during the next scale period. As recommended, the use of the Gross National Product as an income measure should be kept under review, in so far as that aggregate met the criteria of comparability, simplicity and availability. In that regard, his delegation endorsed the recommendation regarding the former centrally planned economies (para. 51), as well as the recommendation regarding the use of market exchange rates for converting data. Finally, his delegation supported the view expressed by some members of the Committee on Contributions who favoured maintaining the debt-burden adjustment.

40. His delegation expressed concern with regard to the precarious financial situation of the Organization which was primarily the result of the failure of Member States to pay their assessed contributions in full, on time and without conditions. The only possible justification for late payment was force majeure.

41. Mr. BAUMANIS (Latvia) mentioned two goals to pursue which, he believed would serve the basic interests of all Member States. The first was to put the United Nations on a sound financial basis and the second was to complete the reform of the scale of assessments for the regular budget by adopting an essentially permanent methodology that would be subject to infrequent reviews, combined with more frequent periodic reviews of the data used to determine the assessments. His delegation supported General Assembly resolutions that sought to promote those two goals; the second goal could help to achieve the first.

42. It seemed a propitious time to begin serious reform, for several reasons. First of all, the concurrence of the financial crisis of the United Nations and its fiftieth anniversary was stimulating political minds and focusing political will during the debate in the General Assembly a number of countries, including Latvia, had advocated innovative solutions for financing international activities; that should improve the climate for achieving financial reforms, including the reform of the scale methodology. Finally, the report of the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay (A/49/897) contained several improved and new elements for a sound technical basis and had identified additional elements that needed to be investigated.

43. While it was true that the methodology for calculating assessments required further technical improvements, the general principles to guide its determination were already there. The principle of capacity to pay should be made the basis for the scale methodology, without exception but its use should be guided by the following additional principles: the principle of sovereign equality, which required that the same method be used for all Members when determining the capacity to pay; the principle of progressivity or vertical equity which required that rich members pay a larger share of their income than poorer members, the principle of horizontal equity, which required that Members with equal per capita incomes pay the same share; and the principle of moderate adjustments applied to national income, which served as a basis for calculating assessments.

44. The efforts aimed at putting the United Nations on a sound financial basis should be based on recognition of a number of shared interests. Removing existing distortions in the scale of assessments was in the interest of all Member States as it would improve the democratic functioning of the Organization by increasing or expanding participation in the work of the General Assembly. That participation could be strengthened by removing the current floor rate which would drastically shorten the list of countries having lost the right to vote in the General Assembly in accordance with Article 19 of the Charter. The participation of some countries that were suffering distortions owing to the scheme of limits, particularly new Member States, including Latvia, was currently threatened. Improving the financial situation of the United Nations would also bring about savings for all Member States. A financially sound United Nations could more effectively carry out its two major responsibilities under the Charter, namely promotion of development and maintenance of

international peace and security. Lastly, ensuring that the Organization was financially sound, and that the scale of assessments was equitable would be politically beneficial for all Member States.

45. In conclusion, he again drew attention to the situation of new Member States, including Latvia, which were threatened with the loss of the right to vote beginning in 1996. Those States had been overassessed by the General Assembly in 1992; the situation had improved somewhat since 1994. Latvia's assessment in 1994 had been more than three times higher than the assessment based on the capacity to pay principle; in 1997 its assessment would be only double the assessment based on that principle. His Government was making every effort to discharge its obligation to pay its assessments in full, on time and without conditions, in keeping with the principle of sovereign equality. It also recognized that its financial obligations had been unaffected by the fact that a second aspect of that principle, namely the equal rights of all Member States, had not been respected when its assessment had been calculated in 1992. Nevertheless, a situation which was beyond its control had led to the arrears which now threatened to trigger the application of Article 19 beginning January 1996. Consequently, his delegation regretted to announce that it would have to seek a decision by the General Assembly allowing it to spread out repayment of its arrears over an extended period of time.

46. Mr. ORANGE (Belarus) expressed satisfaction with the important and generally fruitful work done by the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay and noted that the High-level Open-ended Working Group on the Financial Situation of the Organization had made some progress in its work. Nevertheless, all those involved in the complex process of formulating the financial policy of the Organization were aware of the seriousness of the financial situation of the Organization, on the eve of the celebration of its fiftieth anniversary. His delegation was concerned about the crisis, but was also disappointed because there were so many differences of opinion among Member States regarding the nature and the causes of the financial crisis. His delegation wished to stress that the main reason Member States were so seriously indebted to the Organization was that the methodology used in establishing the scale of assessments was not a fair one. There was also the question of the efficiency of the administrative and financial operations of the United Nations which should be taken into account. Thirdly, before taking any political decisions that had significant financial implications, an objective assessment should be made of the possibility of raising the funds needed to implement them.

47. It was well known that the assessments of certain countries were much higher than their capacity to pay. Some of them, unfortunately, were least developed countries (LDCs), which found themselves in that situation because of the application of the floor rate. The Republic of Belarus was, itself, in a very difficult position. Relatively simple calculations showed that, out of a total of US$ 60 million, the amount his country owed to the United Nations, only US$ 10 million had been calculated according to the principle of capacity to pay. Part of that debt - US$ 1.8 million - had been settled during the current year. The substantial difference led to a unique situation: while no one disputed the fact that the treatment applied to Belarus was unfair, nothing was being done to correct the anomaly. Other countries were in a comparable situation. Thus, Member States did not have confidence in the way the United

Nations was financed. In theory, the solution appeared to be quite simple: assessments should be brought into line with capacity to pay, the problem of indebtedness caused by the factors he had just mentioned should be resolved and Member States should be persuaded to pay their obligations in full and on time. In practice, it was very difficult to attain those objectives, particularly since they required real political will on the part of Member States.

48. It was evident from the work of the bodies he had mentioned that it would be a long time before any concrete decision was taken about improving the system for sharing the expenses of the Organization. Although he did not wish to be pessimistic, he had the impression that the reform process had only just begun, and that it would be a long time before the system for financing the Organization was completely reformed. There was also reason to doubt whether one of the measures adopted for the current reform, namely, the comprehensive review of the scale methodology, would in fact solve the financial crisis. In the view of his delegation, an effort should also be made to seek solutions to the problems of Member States, as a separate matter, particularly at the present stage. Such measures, considered in the context of a reform that would be completed in due course, would eliminate the most serious points of tension. Unfortunately, not many initiatives appeared to be directed towards that end. On the contrary, it would appear from the report of the High-level Open-ended Working Group on the Financial Situation of the Organization that there was, instead, a tendency to consider harsher approaches, even punitive measures, in dealing with States that did not scrupulously meet their financial obligations. It was important to bear in mind the situation of those countries to which the principle of capacity to pay had not been duly applied. Unless something was done about that, it would be unreasonable, to say the least, to adopt the same approach with regard to those countries. Moreover, that could lead to an aggravation of the crisis and its consequences.

49. His delegation had noted with interest the conclusions and recommendations of the Committee on Contributions, but felt that the findings did not live up to Member States' expectations. His delegation would have been in favour of proposals aimed at reducing the base period to three years, using Gross National Product and market exchange rates and eliminating, in so far as possible, the element which introduced the most serious distortions in the scale, namely, the scheme of limits. At the same time, no conclusions had been reached on some important elements of the scale, such as debt-burden adjustment and low per capita income adjustment. When it came time to determine the scale for the next period (1998-2000), that would certainly create additional difficulties.

50. Mrs. ARYSTANBEKOVA (Kazakstan) said that the celebration of the fiftieth anniversary provided Member States with an opportunity to join efforts to help the Organization adapt to the new challenges and the new duties it faced as a result of the changes that had taken place since the end of the cold war. In that regard, Kazakstan shared the serious concern expressed by other Member States and by the Secretary-General with regard to the financial crisis of the United Nations, and felt that constructive reform measures must be taken. She noted with satisfaction the work that had been done by the High-level Open-ended Working Group on the Financial Situation of the Organization.

51. She expressed concern at the many arrears that had accrued in the payment of contributions, both for the regular budget and for peace-keeping operations.

It went without saying that all countries should scrupulously meet their obligations. The Republic of Kazakstan had spared no effort to meet it own obligations. Its transition from a centrally planned to a market economy, which had entailed far-reaching changes, and the difficulties it was facing because of certain ecological problems which had complicated the overall process of social and economic reform, had not deterred it from its firm determination to contribute to the financing of the Organization's activities. On the eve of the fiftieth session of the General Assembly, Kazakstan had paid a total of US$ 2.5 million to the regular budget and peace-keeping operations, and her country intended to take other concrete steps to settle the amounts it still owed.

52. With regard to the improvement of the scale methodology, which must be simple and flexible and which must take into account the economic development of States, her delegation felt that the latest report of the Committee on Contributions represented a step in the right direction. She noted with satisfaction that the Committee was carrying out its work in accordance with the mandate contained in General Assembly resolution 48/223. She also supported the work of the High-level Open-ended Working Group on the Financial Situation of the United Nations which, inter alia, was concerned with conducting a more thorough study of the capacity to pay principle and she had taken note of the views and contributions on the subject contained in the report of the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay. Her delegation endorsed the idea of bringing the scale of assessments more into line with the principle of capacity to pay, with a view to finding a long-term solution to the current financial crisis That applied, in particular, to the case of the excessively high assessments required of those Member States, including Kazakstan, which had formerly been part of the Soviet Union.

53. Bearing in mind the need to establish a transparent scale based on clear economic criteria, Kazakstan was in favour of shortening the statistical base period to three years, which would better reflect real capacity to pay. The scheme of limits was another element that had helped to substantially increase her country's assessed contribution. In that regard, she said that although her delegation had joined the consensus on the question at the forty-ninth session of the General Assembly, she was in favour of phasing out the scheme of limits as soon as possible. Moreover, she was in favour of using official market exchange rates for purposes of converting national income figures into United States dollars.

54. In conclusion, she expressed the hope that the High-Level Open-ended Working Group on the Financial Situation of the Organization would present constructive proposals based on recommendations that had already been made by the Committee on Contributions and the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay, as well as on any proposals that might be made in the course of the debate in the Fifth Committee.

The meeting rose at 1.50 a.m.